



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANE E. KAMINSKY of _____
(Person responsible for accounts)

_____, TWO RIVERS WATER & LIGHT UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/15/2002
(Date)

FINANCE/ADMINISTRATIVE SERVICES DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TWO RIVERS WATER & LIGHT UTILITY**Utility Address:** 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901**Report any change in name:****Effective Date:****Utility Web Site:** www.trwaterandlight.com

Utility employee in charge of correspondence concerning this report:

Name: MS JANE E KAMINSKY**Title:** FINANCE/ADMINISTRATIVE SERVICES DIRECTOR**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

Telephone: (920) 793 - 5525**Fax Number:** (920) 793 - 5512**E-mail Address:** jankam@two-rivers.org

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MARK MATTHEWS**Title:** PRESIDENT, CITY COUNCIL**Office Address:**

1717 EAST PARK ST

P.O. BOX 87

TWO RIVERS, WI 54241

Telephone: (920) 793 - 5532**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 5/1/2000**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY E BUCKLEY**Title:** CITY MANAGER**Office Address:**1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5532**Fax Number:** (920) 793 - 5563**E-mail Address:** grebuc@two-rivers.org

Name: MR WILLIAM CT PAPPATHOPOULOS**Title:** UTILITIES DIRECTOR**Office Address:**1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5550**Fax Number:** (920) 793 - 5560**E-mail Address:** bilpap@two-rivers.org

Name: MS JANE E KAMINSKY**Title:** FINANCE/ADMINISTRATIVE SERVICES DIRECTOR**Office Address:**1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5525**Fax Number:** (920) 793 - 5563**E-mail Address:** jankam@two-rivers.org

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MARK MATTHEWS, PRESIDENT, CITY COUNCIL

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,568,175	6,342,056	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,010,351	5,414,385	2
Depreciation Expense (403)	408,998	392,256	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	365,491	363,909	5
Total Operating Expenses	6,784,840	6,170,550	
Net Operating Income	(216,665)	171,506	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(216,665)	171,506	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	74,641	33,772	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	74,641	33,772	
Total Income	(142,024)	205,278	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	1,130	13
Total Miscellaneous Income Deductions	0	1,130	
Income Before Interest Charges	(142,024)	204,148	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,293	1,284	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,293	1,284	
Net Income	(143,317)	202,864	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,986,670	6,805,756	20
Balance Transferred from Income (433)	(143,317)	202,864	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	23,828	21,950	25
Total Unappropriated Earned Surplus End of Year (216)	6,819,525	6,986,670	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	0	5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATIONS TO CITY	23,828	12
Total (Acct. 439)--Debit:	23,828	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	107,320	65,786			173,106	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	63,683	4,759			68,442	3
Materials	1,955	2,010			3,965	4
Taxes	4,774	427			5,201	5
Other (list by major classes):						
PENSION	7,093	609			7,702	6
TRUCKS	138	1,624			1,762	7
HEALTH INSURANCE	10,363	1,030			11,393	8
Total costs and expenses	88,006	10,459	0	0	98,465	
Net income (or loss)	19,314	55,327	0	0	74,641	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,458,754	5,109,421	0	0	6,568,175	1
Less: interdepartmental sales	24,790	29,773	0	0	54,563	2
Less: interdepartmental rents	0	8,062	0	0	8,062	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	150	2,444			2,594	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0			0	6
Revenues subject to Wisconsin Remainder Assessment	1,433,814	5,069,142	0	0	6,502,956	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		578,676	578,676	1
Electric operating expenses		670,162	670,162	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing		95,094	95,094	6
Other nonutility expenses			0	7
Water utility plant accounts		842	842	8
Electric utility plant accounts		118,428	118,428	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant		751	751	13
Accum. prov. for depreciation of electric plant		27,809	27,809	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	1,552,198	(1,552,198)	0	18
All other accounts		60,436	60,436	19
Total Payroll	1,552,198	0	1,552,198	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,102,008	15,478,823	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,171,912	6,755,826	2
Net Utility Plant	8,930,096	8,722,997	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	8,930,096	8,722,997	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	450,742	810,932	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	365,476	368,868	15
Other Accounts Receivable (143)	64,343	8,702	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,252	1,925	18
Materials and Supplies (151-163)	735,308	741,326	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,620,221	1,931,853	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,550,317	10,654,850	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	467,578	467,578	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,819,525	6,986,670	28
Total Proprietary Capital	7,287,103	7,454,248	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	397,457	428,368	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	17,358	18,335	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	3,721	3,371	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	29,836	37,888	41
Total Current and Accrued Liabilities	448,372	487,962	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	172,679	254,557	43
Other Deferred Credits (253)	62,687	18,993	44
Total Deferred Credits	235,366	273,550	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,579,476	2,439,090	49
Total Liabilities and Other Credits	10,550,317	10,654,850	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,835,365	0	0	8,266,643	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	7,835,365	0	0	8,266,643	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,940,906	0	0	4,231,006	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,940,906	0	0	4,231,006	
Net Utility Plant	4,894,459	0	0	4,035,637	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,773,982	3,981,844			6,755,826	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,202	255,796			408,998	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,979				11,979	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	28,593	47,151			75,744	9
Salvage	212	15,435			15,647	10
Other credits (specify):						11
					0	12
Total credits	193,986	318,382	0	0	512,368	13
Debits during year						14
Book cost of plant retired	14,179	33,569			47,748	15
Cost of removal	904	35,651			36,555	16
Other debits (specify):						17
MISCELLANEOUS	11,979				11,979	18
Total debits	27,062	69,220	0	0	96,282	19
Balance End of Year	2,940,906	4,231,006	0	0	7,171,912	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	624,958	0	624,958	622,099	3
Total Electric Utility					624,958	622,099	

Account	Total End of Year	Amount Prior Year	
Electric utility total	624,958	622,099	1
Water utility (154)	110,350	119,227	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	735,308	741,326	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	467,578	1
Changes during year (explain):		
NONE	0	2
Balance end of year	467,578	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	170,442	2
Charged electric department expense	195,049	3
Charged sewer department expense	8,204	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	373,695	
Taxes paid during year:		
County, state and local taxes	297,586	6
Social Security taxes	68,584	7
PSC Remainder Assessment	7,525	8
Other (explain):		
NONE	0	9
Total payments and other debits	373,695	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	3,371	1,293	943	3,721	4
Subtotal	3,371	1,293	943	3,721	
Total	3,371	1,293	943	3,721	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,180,010	259,080	0	0	0	2,439,090	1
Add credits during year:							
For Services	3,625	117,737				121,362	2
For Mains	17,509					17,509	3
Other (specify):							
WATER METERS	1,515					1,515	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,202,659	376,817	0	0	0	2,579,476	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					703,653	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	63,269	9
Electric	302,207	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	365,476	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	64,343	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	64,343	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM TAX FUND	4,252	16
Total (Acct. 145):	4,252	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS PROGRAM	62,587	24
COMMUNITY CONTRIBUTIONS	100	25
Total (Acct. 253):	62,687	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,720,061	8,070,354	0	0	15,790,415	1
Materials and Supplies	114,788	623,528	0	0	738,316	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,857,444	4,106,425	0	0	6,963,869	4
Customer Advances for Construction		172,679			172,679	5
Contributions in Aid of Construction	2,191,334	317,948	0	0	2,509,282	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,786,071	4,096,830	0	0	6,882,901	
Net Operating Income	126,441	(343,106)	0	0	(216,665)	8
Net Operating Income as a percent of						
Average Net Rate Base	4.54%	-8.37%	N/A	N/A	-3.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	467,578	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,903,097	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	7,370,675	
Net Income		
Net Income	(143,317)	5
Percent Return on Proprietary Capital	-1.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

During 2001, the Two Rivers Water Utility filed for a simplified rate increase pursuant to the requirements as established by the PSC. The 2001 Simplified Rate Increase was the last one the Two Rivers Water Utility could take due to the amount of time since our last conventional rate increase. We will review the final submission of our 2001 annual report for possible action for submission of a formal rate increase in 2002 or later.

The Two Rivers Electric Utility is completing information for filing for a formal rate increase during 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Adjusted Accounts Payable by \$205 to cover the differences in rounding from the City's balance sheet and the PSC Report balance sheet. Although rounding may be a factor, and after reviewing all expenses, plant-in-service, accumulated depreciation, etc., all numbers in our PSC report matched all numbers from our trial balance with the exception of the \$205. We will continue to scrutinize these entries and also have our auditors look this over for possible re-submission.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

The Sewer Utility is non-regulated by the PSC, therefore, we did not report the depreciation expense on meters charged to the Sewer Utility. When the "Edit Check" was run, an error listing on this schedule appeared stating that if we reported charges to Sewer for Taxes and Return on Net Investment, a figure for depreciation had to be included. When adding this figure in, the accumulated depreciation total did not equal the Water Utility schedule for depreciation so an entry was placed in "Other Debits" - Miscellaneous to get past this edit check listing.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Although we did not have records for this schedule, it printed with formats for Date of Issue, Final Maturity Date and Interest Rates (all fields were zeros).

The interest accrued under Account 231 is for accrual of interest for Customer Deposits as stated in the directions for Schedule F-17 (#2 - Rerpot Customer Deposits under Account 231). This interest is not for any notes payable or miscellaneous long-term debt.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email contacted and reply 2/21/03:

Thanks for contacting us. At this point, the main thing is to address the items in your 2002 report. Were larger meters tested, is not, why not. Explain any significant fluctuations in expense accounts from the prior year. Correctly allocate water meter expenses to the sewer department.

Regards, Elaine

-----Original Message-----

From: David Buss [mailto:davbus@two-rivers.org]
Sent: Friday, February 21, 2003 9:28 AM
To: Engelke, Elaine PSC; eter.leege@psc.state.wi.us
Subject: Re: Fwd: 5990 Two Rivers 2001 annual report

Dear Ms. Engelke & Mr. Leege:

I apologize for the delay in answering your note below. Ms. Kaminsky, who completed the annual report, is on a leave of absence from the City of Two Rivers. The e-mail that you sent had sat unopened in her e-mail box until last week.

We have begun the process of responding to your concerns. We will be bringing in some outside help early next week to assist us in some of the things, such as your issues below, that Ms. Kaminsky previously handled. Your letter will be addressed early in that meeting. We hope to have a response to you later next week.

I hope that you find this acceptable. If you have any questions of concerns, please feel free to contact me.

Sincerely,

David D. Buss, Acting Finance Director
City of Two Rivers
davbus@two-rivers.org
(920)793-7274

no response; review 2002 for explanations and large meter testing. 2/5/03 el

emailed new contact email address 1/03 ele
email 12/27/02:

Dear Ms. Kaminsky:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Water Operation & Maintenance

FINANCIAL SECTION FOOTNOTES

Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.

2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Your larger water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

3. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.

4. On page F-8 you reported a miscellaneous debit of \$11,979 which you indicate in the foot notes is due the sewer utility being non-regulated. When the sewer billing is based upon the water utility meter readings, a non-regulated sewer department is to be allocated the appropriate percentage of depreciation on meters. The allocated depreciation charged the sewer department should not be included in the amount reported as water utility depreciation expense, Account 403, on page F-8, line 4. Please follow this procedure in the future.

Please refer to Section 4, Pages 10 and 11 of the Water Utility Reference Manual which shows allocations to the sewer department for various meter related expense accounts.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,444,796	1
Total Sales of Water	1,444,796	
Other Operating Revenues		
Forfeited Discounts (470)	2,278	2
Miscellaneous Service Revenues (471)	800	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,880	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,958	
Total Operating Revenues	1,458,754	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,456	8
Pumping Expenses (620-633)	75,532	9
Water Treatment Expenses (640-652)	350,842	10
Transmission and Distribution Expenses (660-678)	227,915	11
Customer Accounts Expenses (901-905)	51,004	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	295,920	14
Total Operation and Maintenance Expenses	1,008,669	
Other Operating Expenses		
Depreciation Expense (403)	153,202	15
Amortization Expense (404-407)	0	16
Taxes (408)	170,442	17
Total Other Operating Expenses	323,644	
Total Operating Expenses	1,332,313	
NET OPERATING INCOME	126,441	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	16	182	1,369	2
Industrial				3
Total Unmetered Sales to General Customers (460)	16	182	1,369	
Metered Sales to General Customers (461)				
Residential	4,651	253,901	763,434	4
Commercial	357	79,240	174,158	5
Industrial	32	78,848	79,193	6
Total Metered Sales to General Customers (461)	5,040	411,989	1,016,785	
Private Fire Protection Service (462)	35		18,390	7
Public Fire Protection Service (463)	1		345,917	8
Other Sales to Public Authorities (464)	42	21,143	37,545	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	7	18,426	24,790	12
Total Sales of Water	5,141	451,740	1,444,796	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	345,917	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	345,917	
Forfeited Discounts (470):		
Customer late payment charges	2,278	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,278	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	800	7
Total Miscellaneous Service Revenues (471)	800	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,260	10
Other (specify):		
MISCELLANEOUS BILLINGS	3,620	11
Total Other Water Revenues (474)	10,880	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	2,361	3
Miscellaneous Expenses (603)	514	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	4,581	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	7,456	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	11,235	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	25,887	17
Pumping Labor and Expenses (624)	14,130	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	6,533	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	17,747	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	0	25
Total Pumping Expenses	75,532	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	23,029	26
Chemicals (641)	14,087	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	235,448	28
Miscellaneous Expenses (643)	63,245	29
Rents (644)	778	30
Maintenance Supervision and Engineering (650)	2,667	31
Maintenance of Structures and Improvements (651)	5,963	32
Maintenance of Water Treatment Equipment (652)	5,625	33
Total Water Treatment Expenses	350,842	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,184	34
Storage Facilities Expenses (661)	7,188	35
Transmission and Distribution Lines Expenses (662)	50,663	36
Meter Expenses (663)	9,854	37
Customer Installations Expenses (664)	2,163	38
Miscellaneous Expenses (665)	49,213	39
Rents (666)	3,071	40
Maintenance Supervision and Engineering (670)	5,479	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,727	43
Maintenance of Transmission and Distribution Mains (673)	38,923	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	33,861	46
Maintenance of Meters (676)	1,741	47
Maintenance of Hydrants (677)	9,848	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	227,915	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	10,292	51
Customer Records and Collection Expenses (903)	40,562	52
Uncollectible Accounts (904)	150	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	51,004	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,583	56
Office Supplies and Expenses (921)	29,981	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	52,480	59
Property Insurance (924)	6,172	60
Injuries and Damages (925)	19,865	61
Employee Pensions and Benefits (926)	124,599	62
Regulatory Commission Expenses (928)	46	63
Duplicate Charges--Credit (929)	15,866	64
Miscellaneous General Expenses (930)	10,625	65
Rents (931)	4,213	66
Maintenance of General Plant (932)	1,222	67
Total Administrative and General Expenses	295,920	
Total Operation and Maintenance Expenses	1,008,669	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		144,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,204	2
Net property tax equivalent		135,930	
Social Security		30,524	3
PSC Remainder Assessment		3,988	4
Other (specify): NONE	NONE	0	5
Total tax expense		170,442	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217000				3
County tax rate	mills		6.070000				4
Local tax rate	mills		6.633000				5
School tax rate	mills		11.708000				6
Voc. school tax rate	mills		1.794000				7
Other tax rate - Local	mills		1.520000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.942000				10
Less: state credit	mills		1.531000				11
Net tax rate	mills		26.411000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.633000				14
Combined School Tax Rate	mills		13.502000				15
Other Tax Rate - Local	mills		1.520000				16
Total Local & School Tax	mills		21.655000				17
Total Tax Rate	mills		27.942000				18
Ratio of Local and School Tax to Total	dec.		0.774998				19
Total tax net of state credit	mills		26.411000				20
Net Local and School Tax Rate	mills		20.468478				21
Utility Plant, Jan. 1	\$	7,604,756	7,604,756				22
Materials & Supplies	\$	114,789	114,789				23
Subtotal	\$	7,719,545	7,719,545				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	7,476,280	7,476,280				26
Assessment Ratio	dec.		0.922600				27
Assessed Value	\$	6,897,616	6,897,616				28
Net Local & School Rate	mills		20.468478				29
Tax Equiv. Computed for Current Year	\$	141,184	141,184				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	144,134					32
Tax equiv. for current year (see note 6)	\$	144,134					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	160,767	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	160,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	97,579	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	236,544	30,440	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	54,911	0	20
Total Pumping Plant	389,034	30,440	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	346,728	0	22
Water Treatment Equipment (332)	640,278	4,706	23
Total Water Treatment Plant	987,006	4,706	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,697	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	160,767	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	160,767	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	97,579	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	266,984	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	54,911	20
Total Pumping Plant	0	0	419,474	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	346,728	22
Water Treatment Equipment (332)	0	0	644,984	23
Total Water Treatment Plant	0	0	991,712	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,697	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	252,387	0	26
Transmission and Distribution Mains (343)	3,751,172	135,453	27
Fire Mains (344)	0	0	28
Services (345)	584,903	4,215	29
Meters (346)	469,596	31,189	30
Hydrants (348)	435,756	11,490	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	5,504,511	182,347	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	18,937	493	35
Computer Equipment (391.1)	11,804	4,000	36
Transportation Equipment (392)	156,648	1,404	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	139,625	5,461	39
Laboratory Equipment (395)	37,865	14,560	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	198,560	1,376	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0		45
Total General Plant	563,439	27,294	
Total utility plant in service directly assignable	7,604,757	244,787	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,604,757	244,787	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	252,387	26
Transmission and Distribution Mains (343)	1,342	0	3,885,283	27
Fire Mains (344)	0	0	0	28
Services (345)	257	0	588,861	29
Meters (346)	12,066	0	488,719	30
Hydrants (348)	514	0	446,732	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	14,179	0	5,672,679	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	19,430	35
Computer Equipment (391.1)	0	0	15,804	36
Transportation Equipment (392)	0	0	158,052	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	145,086	39
Laboratory Equipment (395)	0	0	52,425	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	199,936	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	590,733	
Total utility plant in service directly assignable	14,179	0	7,835,365	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	14,179	0	7,835,365	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	132,075	1.67%	2,685	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	132,075		2,685	
PUMPING PLANT				
Structures and Improvements (321)	40,319	2.43%	2,371	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	100,884	4.42%	11,127	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	23,505	4.29%	2,356	15
Total Pumping Plant	164,708		15,854	
WATER TREATMENT PLANT				
Structures and Improvements (331)	268,445	2.50%	8,668	16
Water Treatment Equipment (332)	387,592	3.24%	20,820	17
Total Water Treatment Plant	656,037		29,488	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	222,893	1.86%	4,694	19
Transmission and Distribution Mains (343)	622,879	0.93%	35,508	20
Fire Mains (344)	0			21
Services (345)	242,555	2.09%	12,265	22
Meters (346)	258,091	5.00%	23,957	23
Hydrants (348)	126,271	1.59%	7,015	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,472,689		83,439	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				134,760	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	134,760	
321	0				42,690	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				112,011	12
326	0				0	13
327	0				0	14
328	0				25,861	15
	0	0	0	0	180,562	
331	0				277,113	16
332	0				408,412	17
	0	0	0	0	685,525	
341	0				0	18
342	0				227,587	19
343	1,342		58		657,103	20
344	0				0	21
345	257	866			253,697	22
346	12,066		21		270,003	23
348	514	38	133		132,867	24
349	0				0	25
	14,179	904	212	0	1,541,257	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	18,135	5.88%		27
Computer Equipment (391.1)	6,768	25.00%	4,578	28
Transportation Equipment (392)	87,737	10.56%	16,616	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	86,933	5.88%	8,370	31
Laboratory Equipment (395)	26,341	5.88%	2,654	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	122,559	9.09%	18,111	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	348,473		50,329	
Total accum. prov. directly assignable	2,773,982		181,795	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,773,982		 181,795	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0				0	26
391	0				18,135	27
391.1	0				11,346	28
392	0				104,353	29
393	0				0	30
394	0				95,303	31
395	0				28,995	32
396	0				0	33
397	0				140,670	34
397.1	0				0	35
398	0				0	36
399					0	37
	0	0	0	0	398,802	
	14,179	904	212	0	2,940,906	
					0	38
	14,179	904	212	0	2,940,906	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		33,887		33,887	1
February		30,466		30,466	2
March		33,919		33,919	3
April		33,546		33,546	4
May		37,821		37,821	5
June		39,381		39,381	6
July		58,783		58,783	7
August		48,742		48,742	8
September		36,342		36,342	9
October		37,433		37,433	10
November		33,604		33,604	11
December		34,966		34,966	12
Total annual pumpage	0	458,890	0	458,890	
Less: Water sold				451,740	13
Volume pumped but not sold				7,150	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				4,600	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				4,600	19
Volume pumped but unaccounted for				2,550	20
Percent of water lost				1%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,655	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
Dry conditions during summer.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				803	26
Date of minimum: 2/10/2001					27
Total KWH used for pumping for the year				381,480	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1988	1992	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	10
Year Installed	1988	1992	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CW4	CW5	CW6	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1992	1963	1963	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,225	1,950	1,950	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	23
Year Installed	1992	1963	1963	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F1	F2	F3	1
Location	FILTER	FILTER	FILTER	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1954	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,950	1,100	1,100	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1954	1936	1936	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F4	R7	R8	14
Location	FILTER	RESERVOIR	RESERVOIR	15
Purpose	P	S	S	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	18
Year Installed	1938	1963	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	RELIANCE	WAUKESHA	22
Year Installed	1938	1963	1963	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	10	40	85	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	R9			1
Location	RESERVOIR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	700			8
Pump Motor or Standby Engine Mfr	US MOTORS			9 10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1936	1963	1939	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	128	0	128	9
				10
Total capacity in gallons (actual)	500,000	2,000,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)		OTHER		16
				17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475	0	0	0	475	1
M	D	4.000	32,925	0	358	0	32,567	2
M	D	6.000	210,156	415	455	0	210,116	3
M	D	8.000	42,353	1,030	76	0	43,307	4
M	D	10.000	21,141	0	0	0	21,141	5
M	D	12.000	48,304	0	0	0	48,304	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
Total Within Municipality			370,948	1,445	889	0	371,504	
Total Utility			370,948	1,445	889	0	371,504	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,948	0	8	0	2,940		1
M	0.750	1,635	0	12	0	1,623		2
M	1.000	833	0	0	0	833		3
L	1.000	35	22	0	0	57		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	55	0	0	0	55		7
M	2.000	53	2	0	0	55		8
L	2.000	11	0	0	0	11		9
M	3.000	1	0	0	0	1		10
M	4.000	57	0	0	0	57		11
M	6.000	19	0	0	0	19		12
M	8.000	21	0	0	0	21		13
M	10.000	2	0	0	0	2		14
Total Utility		5,674	24	20	0	5,678	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,311	264	236	0	5,339	585	1
1.000	158	0	0	0	158	0	2
1.500	41	0	0	0	41	0	3
2.000	74	4	0	0	78	4	4
3.000	15	2	0	0	17	2	5
4.000	10	0	0	0	10	0	6
6.000	1	0	0	0	1	0	7
Total:	5,610	270	236	0	5,644	591	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,642	221	8	10	2	456	5,339	1
1.000	16	72	6	4	1	59	158	2
1.500	0	25	1	4	0	11	41	3
2.000	1	34	8	18	3	14	78	4
3.000	0	5	5	2	1	4	17	5
4.000	0	0	4	4	0	2	10	6
6.000	0	1	0	0	0	0	1	7
Total:	4,659	358	32	42	7	546	5,644	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	606	2	9	0	599	2
Total Fire Hydrants	606	2	9	0	599	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 600

Number of distribution system valves end of year: 973

Number of distribution valves operated during year: 259

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The line item for purchased water is for a lease agreement between the Two Rivers Water Utility and the Manitowoc Public Utilities for standby use of a shared connection at the outer edge of our City limits.

Property Tax Equivalent (Water) (Page W-07)

Under "Other Tax - Local", 1.520000 represents Library Tax Rate (1.200000) plus Tax Incremental District Rate (.320000).

The Two Rivers Water Utility uses the Tax Equivalent per 1994 PSC Report.

Water Utility Plant in Service (Page W-08)

Account #397 - Communication Equipment: At the time of completion of this report, we were still going through our records to properly separate communication equipment from SCADA equipment. We provide revised numbers in this future.

Accumulated Provision for Depreciation - Water (Page W-10)

At the present time, we are in the processing of separating out the values for Communications Equipment and SCADA Equipment. When this is complete, we will provide updated values.

Pumping and Purchased Water Statistics (Page W-12)

Although the Two Rivers Water Utility did not purchase any water from outside areas, we do have an agreement with the Manitowoc Public Utilities that consists of an annual payment for possible standby use at the outer edge of our City limits.

Water Mains (Page W-17)

Paid through assessment by the municipality against the abutting property owners using the procedure set forth under Section 66.60 of the Wisconsin Statutes.

Water Services (Page W-18)

The initial water service lateral will be installed from the main through the curb stop and box by the utility, for which there will be a charge as follows: 3/4" and 1" copper - \$725 plus anything over \$1,268.75; larger services at actual cost.

Hydrants and Distribution System Valves (Page W-20)

Since alot of the valves throughout the City are from the 1920's - 1940's, they require more time on each valve. Since the Water Utility is being more careful, they have able to keep breakage to a minimum. They are now changing the valves that they find broken when they find them rather than making a list and getting back to them later.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,106,147	1
Total Sales of Electricity	5,106,147	
Other Operating Revenues		
Forfeited Discounts (450)	5,909	2
Miscellaneous Service Revenues (451)	2,181	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,996	5
Interdepartmental Rents (455)	8,062	6
Other Electric Revenues (456)	(15,874)	7
Total Other Operating Revenues	3,274	
Total Operating Revenues	5,109,421	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,753,782	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	733,061	10
Customer Accounts Expenses (901-905)	134,597	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	380,242	13
Total Operation and Maintenance Expenses	5,001,682	
Other Expenses		
Depreciation Expense (403)	255,796	14
Amortization Expense (404-407)	0	15
Taxes (408)	195,049	16
Total Other Expenses	450,845	
Total Operating Expenses	5,452,527	
NET OPERATING INCOME	(343,106)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,909	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	5,909	
Miscellaneous Service Revenues (451):		
CHARGES FOR RECONNECTING SERVICE, NSF CHECKS	2,181	3
Total Miscellaneous Service Revenues (451)	2,181	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
USED BY MUNICIPALITY	2,996	5
Total Rent from Electric Property (454)	2,996	
Interdepartmental Rents (455):		
USED BY WATER UTILITY	8,062	6
Total Interdepartmental Rents (455)	8,062	
Other Electric Revenues (456):		
FEE FROM WISCONSIN SALES TAX	(15,874)	7
Total Other Electric Revenues (456)	(15,874)	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,753,782	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	3,753,782	
Total Power Production Expenses	3,753,782	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	7,926	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	54,132	52
Overhead Line Expenses (583)	32,074	53
Underground Line Expenses (584)	128,004	54
Street Lighting and Signal System Expenses (585)	152	55
Meter Expenses (586)	35,658	56
Customer Installations Expenses (587)	4,384	57
Miscellaneous Distribution Expenses (588)	130,458	58
Rents (589)	204	59
Maintenance Supervision and Engineering (590)	9,000	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	249,550	62
Maintenance of Overhead Lines (593)	57,191	63
Maintenance of Underground Lines (594)	4,822	64
Maintenance of Line Transformers (595)	2,744	65
Maintenance of Street Lighting and Signal Systems (596)	15,183	66
Maintenance of Meters (597)	35	67
Maintenance of Miscellaneous Distribution Plant (598)	1,544	68
Total Distribution Expenses	733,061	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	69
Meter Reading Expenses (902)	29,209	70
Customer Records and Collection Expenses (903)	102,944	71
Uncollectible Accounts (904)	2,444	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	134,597	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	66,816	78
Office Supplies and Expenses (921)	52,264	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	7,808	81
Property Insurance (924)	271	82
Injuries and Damages (925)	12,845	83
Employee Pensions and Benefits (926)	177,168	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	59,382	87
Rents (931)	0	88
Maintenance of General Plant (932)	3,688	89
Total Administrative and General Expenses	380,242	
Total Operation and Maintenance Expenses	5,001,682	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		153,107	1
Social Security		38,060	2
Wisconsin Gross Receipts Tax		345	3
PSC Remainder Assessment		3,537	4
Other (specify): NONE	NONE	0	5
Total tax expense		195,049	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217000				3
County tax rate	mills		6.070000				4
Local tax rate	mills		6.633000				5
School tax rate	mills		11.708000				6
Voc. school tax rate	mills		1.794000				7
Other tax rate - Local	mills		1.520000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.942000				10
Less: state credit	mills		1.531000				11
Net tax rate	mills		26.411000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.633000				14
Combined School Tax Rate	mills		13.502000				15
Other Tax Rate - Local	mills		1.520000				16
Total Local & School Tax	mills		21.655000				17
Total Tax Rate	mills		27.942000				18
Ratio of Local and School Tax to Total	dec.		0.774998				19
Total tax net of state credit	mills		26.411000				20
Net Local and School Tax Rate	mills		20.468478				21
Utility Plant, Jan. 1	\$	7,874,064	7,874,064				22
Materials & Supplies	\$	623,529	623,529				23
Subtotal	\$	8,497,593	8,497,593				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	8,443,514	8,443,514				26
Assessment Ratio	dec.		0.922600				27
Assessed Value	\$	7,789,986	7,789,986				28
Net Local & School Rate	mills		20.468478				29
Tax Equiv. Computed for Current Year	\$	159,449	159,449				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	153,107					32
Tax equiv. for current year (see note 5)	\$	153,107					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	13,935	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	512,509	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	1,056,680	75,893	38
Overhead Conductors and Devices (365)	1,161,530	67,144	39
Underground Conduit (366)	382,282	32,635	40
Underground Conductors and Devices (367)	488,750	74,144	41
Line Transformers (368)	1,398,647	82,114	42
Services (369)	573,125	26,458	43
Meters (370)	420,706	10,077	44
Installations on Customers' Premises (371)	26,685	1,381	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	536,768	11,627	47
Total Distribution Plant	6,571,617	381,473	
GENERAL PLANT			
Land and Land Rights (389)	11,331	0	48
Structures and Improvements (390)	276,944	0	49
Office Furniture and Equipment (391)	100,753	400	50
Computer Equipment (391.1)	80,137	1,686	51
Transportation Equipment (392)	601,660	20,586	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	171,359	10,763	54
Laboratory Equipment (395)	34,888	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	25,377	11,238	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	13,935	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	512,509	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	3,602	0	1,128,971	38
Overhead Conductors and Devices (365)	4,969	0	1,223,705	39
Underground Conduit (366)	157	0	414,760	40
Underground Conductors and Devices (367)	0	0	562,894	41
Line Transformers (368)	0	0	1,480,761	42
Services (369)	3,942	0	595,641	43
Meters (370)	8,842	0	421,941	44
Installations on Customers' Premises (371)	944	0	27,122	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	7,113	0	541,282	47
Total Distribution Plant	29,569	0	6,923,521	
GENERAL PLANT				
Land and Land Rights (389)	0	0	11,331	48
Structures and Improvements (390)	0	0	276,944	49
Office Furniture and Equipment (391)	0	0	101,153	50
Computer Equipment (391.1)	0	0	81,823	51
Transportation Equipment (392)	4,000	0	618,246	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	182,122	54
Laboratory Equipment (395)	0	0	34,888	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	36,615	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0		59
Total General Plant	1,302,449	44,673	
Total utility plant in service directly assignable	7,874,066	426,146	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	 7,874,066	 426,146	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)			0 59
Total General Plant	4,000	0	1,343,122
Total utility plant in service directly assignable	33,569	0	8,266,643
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	33,569	0	8,266,643

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
	0	0	0	0	0	
331	0				0	7
332	0				0	8
333	0				0	9
334	0				0	10
335	0				0	11
336	0				0	12
	0	0	0	0	0	
341	0				0	13
342	0				0	14
343	0				0	15
344	0				0	16
345	0				0	17
346	0				0	18
	0	0	0	0	0	
352	0				0	19
353	0				0	20
354	0				0	21
355	0				0	22
356	0				0	23
357	0				0	24
358	0				0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	477,303	2.63%	13,479	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	509,143	3.14%	34,303	30
Overhead Conductors and Devices (365)	403,910	2.94%	35,051	31
Underground Conduit (366)	239,398	2.50%	9,960	32
Underground Conductors and Devices (367)	187,352	3.33%	17,504	33
Line Transformers (368)	660,826	3.17%	45,623	34
Services (369)	332,595	3.67%	21,440	35
Meters (370)	270,907	3.33%	14,025	36
Installations on Customers' Premises (371)	3,617	5.00%	1,345	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	126,655	4.35%	23,440	39
Total Distribution Plant	3,211,706		216,170	
GENERAL PLANT				
Structures and Improvements (390)	157,676	2.33%	6,453	40
Office Furniture and Equipment (391)	182,300	11.88%	21,614	41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	317,035	7.73%	47,149	43
Stores Equipment (393)	0	5.00%	0	44
Tools, Shop and Garage Equipment (394)	63,092	4.55%	8,039	45
Laboratory Equipment (395)	21,224	4.17%	1,455	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	28,811	6.67%	2,067	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	770,138		86,777	
Total accum. prov. directly assignable	3,981,844		302,947	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0				0	27
362	0				490,782	28
363	0				0	29
364	3,602	12,078	653		528,419	30
365	4,969	12,168	1,592		423,416	31
366	157	109			249,092	32
367	0	91	401		205,166	33
368	0	1,604			704,845	34
369	3,942	4,526			345,567	35
370	8,842		117		276,207	36
371	944	544	579		4,053	37
372	0				0	38
373	7,113	4,531	8,093		146,544	39
	29,569	35,651	11,435	0	3,374,091	
390	0				164,129	40
391	0				203,914	41
391.1	0				0	42
392	4,000		4,000		364,184	43
393	0				0	44
394	0				71,131	45
395	0				22,679	46
396	0				0	47
397	0				30,878	48
398	0				0	49
399					0	50
	4,000	0	4,000	0	856,915	
	33,569	35,651	15,435	0	4,231,006	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,981,844</u>		<u>302,947</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	33,569	35,651	15,435	0	4,231,006

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	10.50	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
7.6/13.2 (13 KV)	0.00	70.25	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	0.00	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
7.6/13.2 (13 KV)	0.00	3.30	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	21	12
Total	21	13
Total customers on rural lines at end of year	21	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	15,816	Wednesday	01/03/2001	18:00	8,523
February	02	14,747	Monday	02/19/2001	11:00	7,545
March	03	15,070	Monday	03/05/2001	11:00	7,997
April	04	14,122	Monday	04/16/2001	11:00	7,173
May	05	13,880	Monday	05/07/2001	11:00	7,359
June	06	15,433	Thursday	06/28/2001	14:00	7,670
July	07	18,900	Tuesday	07/24/2001	14:00	8,995
August	08	20,836	Wednesday	08/08/2001	13:00	9,655
September	09	15,624	Friday	09/07/2001	14:00	7,698
October	10	14,374	Wednesday	10/03/2001	14:00	7,972
November	11	15,100	Wednesday	11/28/2001	18:00	7,669
December	12	16,411	Wednesday	12/19/2001	18:00	8,353
Total		190,313				96,609

System Name COLUMBUS ST SUBSTATION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		96,609	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		96,609	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		92,656	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		14	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		648	22
Total Used by Company		662	23
Total Sold and Used		93,318	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,291	27
Total Energy Losses		3,291	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.4065%	29
Total Disposition of Energy		96,609	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
PRIVATE ARE LIGHTING	MS-1	48	164	1
RESIDENTIAL	RG-1	5,500	35,418	2
RURAL RESIDENTIAL	RG-1	19	154	3
Total Sales for Residential Sales		5,567	35,736	
Commercial & Industrial				
COMMERCIAL	CG-1	523	16,328	4
MUNICIPAL COMMERCIAL	CG-1	52	1,573	5
RURAL COMMERCIAL	CG-1	3	3	6
LARGE POWER (100 KW)	CP-1	11	5,003	7
MUNICIPAL LARGE POWER (100 KW)	CP-1	4	1,513	8
LARGE POWER (200 KW)	CP-2	13	13,914	9
MUNICIPAL LARGE POWER (200 KW)	CP-2	3	2,851	10
LARGE POWER (> 200 KW)	CP-3	3	14,796	11
INTERDEPARTMENTAL	MP-1	9	147	12
Total Sales for Commercial & Industrial		621	56,128	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	792	13
Total Sales for Public Street & Highway Lighting		1	792	
Sales for Resale				
NONE				14
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,189	92,656	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		12,298	(157)	12,141	1
		2,285,895	(36,174)	2,249,721	2
		9,704	(194)	9,510	3
0	0	2,307,897	(36,525)	2,271,372	
		900,814	(14,770)	886,044	4
		98,968	(2,060)	96,908	5
		527	(2)	525	6
16,808	15,903	233,397	(5,046)	228,351	7
4,742	4,182	69,758	(1,418)	68,340	8
46,367	46,058	702,830	(12,377)	690,453	9
8,459	8,951	135,643	(3,097)	132,546	10
33,694	32,467	593,121	(12,758)	580,363	11
		29,979	(206)	29,773	12
110,070	107,561	2,765,037	(51,734)	2,713,303	
		122,486	(1,014)	121,472	13
0	0	122,486	(1,014)	121,472	
				0	14
0	0	0	0	0	
110,070	107,561	5,195,420	(89,273)	5,106,147	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	COLUMBUS STREET		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	69000		5
Total of 12 Monthly Maximum Demands -- kW	190,313		6
Average load factor	69.5394%		7
Total Cost of Purchased Power	3,753,782		8
Average cost per kWh	0.0389		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	3,785	4,568	12
February	3,832	3,837	13
March	4,196	3,776	14
April	3,553	4,146	15
May	5,011	4,644	16
June	4,353	4,642	17
July	3,830	3,840	18
August	3,767	3,592	19
September	3,573	3,600	20
October	3,998	3,999	21
November	3,773	3,772	22
December	4,294	4,229	23
Total kWh (000)	47,965	48,645	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE	X	1	1	1			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
							0	0
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SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	20,836					7
Dt and Hr of Such Maximum Demand	08/08/2001					8
	13:00					9
Kwh Output	96,609,000					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,647	1,259	63,242	1
Acquired during year	96	25	3,001	2
Total	6,743	1,284	66,243	3
Retired during year	133	0	0	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,610	1,284	66,243	6
Number end of year accounted for as follows:				7
In customers' use	6,154	924	42,728	8
In utility's use	9	0		9
Inactive transformers on system		0		10
Locked meters on customers' premises	4			11
In stock	443	360	23,515	12
Total end of year	6,610	1,284	66,243	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	175	1	818	1
Sodium Vapor	100	380	166,258	2
Sodium Vapor	150	338	238,642	3
Sodium Vapor	200	171	160,964	4
Sodium Vapor	250	39	48,154	5
Sodium Vapor	400	1	1,968	6
Total		930	616,804	
Ornamental				
Sodium Vapor	100	12	5,631	7
Sodium Vapor	200	30	36,431	8
Sodium Vapor	250	33	46,679	9
Sodium Vapor	400	37	42,887	10
Total		112	131,628	
Other				
Other	10	38	51,971	11
Total		38	51,971	

ELECTRIC OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Electric) (Page E-05)

Under "Other Tax - Local", 1.520000 represents Library Tax Rate (1.200000) plus Tax Incremental District Tax Rate (.320000).

The Two Rivers Electric Utility uses the Tax Equivalent per 1994 PSC Report.

Accumulated Provision for Depreciation - Electric (Page E-08)

We will be scrutinizing this account for possible re-classification and separation of office equipment versus computers.

Purchased Power Statistics (Page E-16)

Total Cost of Purchased Power (Line 8) does not show as a dollar amount only as a whole number.

Substation Equipment (Page E-23)

Only Columbus Street Substation shows a 15 Minute Maximum Demand in KW because this substation is our metering point.
